

## Chapter 8: CPA Certification – Audited Only

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All audited submissions must be reviewed and certified electronically in FASSUB by a CPA audit firm. An audited AFS must go through the CPA Certification process in FASSUB before the user (Submitter) can submit the audited AFS to HUD.

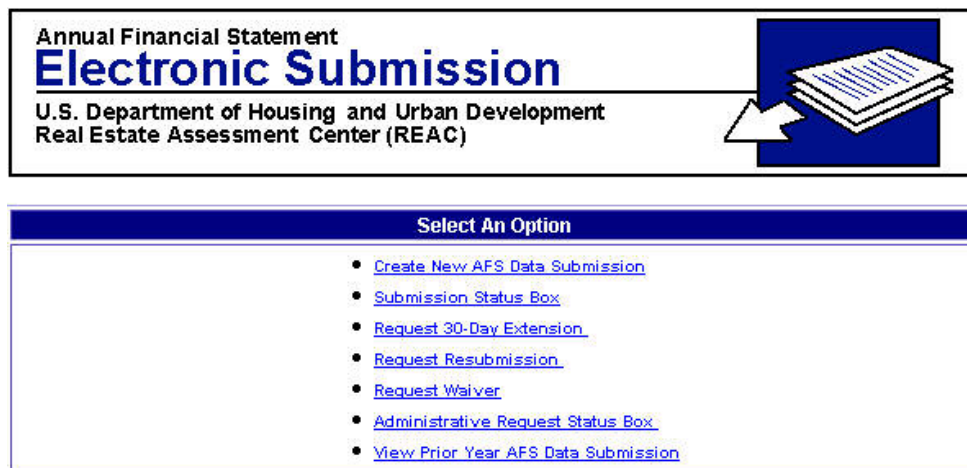
### *CPA Certification Key Points*

- Applies to these submission types:
  - Audited AFS in accordance with Handbook IG 2000.04 for a profit motivated/limited distribution entity that is other than a cooperative corporation
  - Audited AFS in accordance with Handbook IG 2000.04 for a cooperative corporation that is profit motivated
  - Audited AFS in accordance with OMB Circular A-133 for a non-profit entity that is other than a cooperative corporation and with annual expenditure of Federal awards of greater than or equal to \$300,000
  - Audited AFS in accordance with OMB Circular A-133 for a non-profit entity that is a cooperative corporation and with annual expenditure of Federal awards of greater than or equal to \$300,000
- Before a CPA audit firm can review and certify audited statements, the firm must obtain an Audit firm ID (UII) via the Quality Assurance Subsystem (QASS). Details for obtaining an UII can be found at: [www.hud.gov/reac/products/fass/mf\\_uiaudit.html](http://www.hud.gov/reac/products/fass/mf_uiaudit.html).
- A user with a CPA Certifier role begins the CPA Certification process from the **Statement Selection Screen**.
- The CPA Certifier firm can be either the same firm that performed the audit or a different firm.
- If the CPA Certifier audit firm is different than the audit firm that performed the audit, the CPA enters the audit firm's Unique IPA Identification (UII), also known as an audit firm ID, for their firm. The UII is used to retrieve information from the Quality Assurance Subsystem (QASS) regarding the audit firm performing the certification.
- The Auditor completes a checklist regarding whether they agree or disagree with the electronic submission data compared to the hard copy audit. If the CPA certification is submitted with any item in the checklist marked as "Disagree", the status of the submission is set to "CPA Disapproved". Otherwise, the status of the submission is set to "CPA Approved" upon completion of the certification process.
- If the status of the submission record is "CPA Disapproved", the Submitter can view the results of the CPA certification from the **Submission Status Box**. They can also access the data entry screens to edit the data and resubmit it to CPA Certification.
- Once the CPA Certification has been completed and the submission record has a status of "CPA Approved", the submitter can view the CPA Certification and, when ready, submit the AFS submission record to HUD.
- No CPA certification is required for Owner-Certified AFS submissions. The submitter is able to submit directly from the **Statement Selection Screen** upon successful validation of the submission.

## ***Attesting Firm is the Same (A-133)***

***To conduct a CPA Certification if the attesting firm is the same firm that performed the audit on an A-133 submission:***

1. Click on the Submission Status Box link on the **Select An Option** screen.

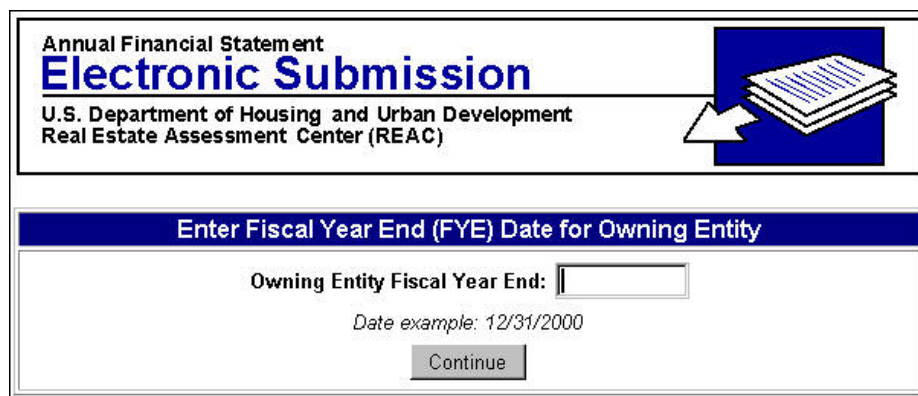


Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Select An Option**

- [Create New AFS Data Submission](#)
- [Submission Status Box](#)
- [Request 30-Day Extension](#)
- [Request Resubmission](#)
- [Request Waiver](#)
- [Administrative Request Status Box](#)
- [View Prior Year AFS Data Submission](#)

The **Enter Fiscal Year End (FYE) Date for Owning Entity** screen displays.




Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Enter Fiscal Year End (FYE) Date for Owning Entity**

Owning Entity Fiscal Year End:

*Date example: 12/31/2000*


2. Enter the fiscal year end date for the owning entity in the *Owning Entity Fiscal Year End* field.

3. Click on the  button. The **Submission Status Box** displays indicating the submission status (e.g., CPA Review).

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



### Submission Status Box


Tax ID	Project	AFS FYE	Submission Type	Submission Status
888888881	<a href="#">Consolidated Statement</a>	12/31/1995	AUD-2000.04	Draft
888888885	<a href="#">THE VILLAGE (1)</a>	12/31/1995	OC>=300K	Draft
888888887	<a href="#">ACRES HOMES (2)</a>	12/31/1995	AUD-A133	CPA Review

4. Click on the property or owning entity submission link (e.g., [Acres Homes](#)) in the *Project* column. The **Statement Selection Screen** displays.

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



### Statement Selection Screen

Project	FHA/Contract	M2M	Distribution Allowed	Period From	Period To	Status	Print Statement
<a href="#">ACRES HOMES (2)</a>	070TC772			01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>

To submit the AFS, you MUST complete and validate a statement for each property listed above.

Continue with CPA Certification

5. Click on the  button. The **Enter Reporting Entity's Name** screen displays. (next page)



Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Enter Reporting Entity's Name**  
(e.g. Jones Inc.)

Lazy Acres Nursing Homes

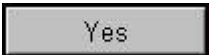
Is the audit firm performing the agreed upon procedures the same firm performing the audit?

Yes No


[FASSUB Main Menu](#)

[<REAC Financial Assessment for FHA/MF Housing>](#)

Comments or Questions [<REAC Technical Assistance Center>](#)

6. Enter the name of the owning entity into this field. The reporting Entity's name entered into this field populates a portion of the Auditor Procedures page (e.g., ...we were engaged to perform...for Jones Inc.)
7. Click on the  button, since the audit firm conducting the CPA Certification is the same audit firm that performed the audit. The Reporting Entity's name and the audit firms details displays for confirmation (next page). It is important to verify that the information displayed is correct.

**Annual Financial Statement**  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Verify that the Following information is correct.

Reporting Entity's Name  Lazy Acres Nursing Homes


**Details of First M. Last, CPA**

Audit Company	Details
UII (Unique IPA Identifier)	99999
Firm Name	First M. Last, CPA
Audit Firm Identification Number	123456789
Audit Firm Type	ipa
Firm Street Address Line 1	1234 First Street
Firm Street Address Line 2	Suite B
Firm City	New Freedom
Firm State	NY
Firm Zip Code	12345
Firm Zip Code Extension	6789
Contact Telephone	123-456-7890

Verify that the Information above is complete and correct.  
The Reporting Entity's Name can be corrected on the previous page. If Audit Company information is not correct,  
Select Cancel and contact the REAC Technical Assistance Center.

Continue  Cancel

8. Click on the  button once the audit firm information and the Reporting

Entity's name is verified. If the Reporting Entity's name is incorrect, use the  button to re-enter the correct name. If any of the other information is incorrect, select the Cancel button and contact the REAC Technical Assistance Center (TAC).

The **Submission Warning and Auditor Procedures** screen displays.

<b>Annual Financial Statement</b> <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)			
<b>Project Name</b>	<b>FHA/Contract Number</b>	<b>Date From</b>	<b>Date To</b>
ACRES HOMES (2)	070TC772	01/01/1995	12/31/1995

<b>Submission Warning</b>	<b>Auditor Procedures</b>
<p style="text-align: center;"><b>Warning</b></p> <p>Any person who knowingly presents materially false, fictitious or fraudulent statements in a matter within the jurisdiction of the U.S Department of Housing and Urban Development is subject to penalties, sanctions or other regulatory actions, including but not limited to:</p> <ol style="list-style-type: none"><li>1. fines and imprisonment under 18 U.S.C. 287, 1001, 1010 and 1012, which provide for fines of a maximum of \$250,000 for individuals and \$500,000 for organizations, or imprisonment for up to 5 years, or both,</li><li>2. civil penalties and damages under 31 U.S.C. 3729 of not less than \$5,000 and not more than \$10,000 per validation, plus 3 times the amount of damages that the government sustains; and</li><li>3. administrative sanctions, claims and penalties by HUD pursuant to 24 C.F.R. parts 24, 28 and 30</li></ol>	


  

[FASSUB Main Menu](#)


[<REAC Financial Assessment for FHA/MF Housing>](#)

Comments or Questions [<REAC Technical Assistance Center>](#)



9. Click on the  tab after reviewing the *Warning* statement. The **Independent Accountant's Report** screen displays. (next page)

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Project Name	FHA/Contract Number	Date From	Date To
ACRES HOMES (2)	070TC772	01/01/1995	12/31/1995

[View Submission Data](#)

Submission Warning

**Auditor Procedures**

**Independent Accountant's Report on Applying Agreed-Upon Procedure**

We have performed the procedure described in the second paragraph of this report, which was agreed to by Lazy Acres Nursing Homes Corp. and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents included within the OMB Circular A-133 reporting package. Lazy Acres Nursing Homes Corp. is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the chart below.

We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, for Lazy Acres Nursing Homes as of and for the year ended 12/31/2000 and have issued our report thereon dated . The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplemental financial data templates dated , was expressed in relation to the basic financial statements of Lazy Acres Nursing Homes taken as a whole.

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from Lazy Acres Nursing Homes Corp. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

10. Enter the Audit Report and the Opinion dates into the fields above. In the paragraph beginning with "We were engaged..." there are two fields where dates are entered. One of these is the date of the Audit Report and the other is the date when the certification on the fair presentation of the supplemental data was expressed in relation to the basic financial data templates.

**NOTE:** The Auditor Procedures continue on the next page. This is only a partial view of the screen due to space limitations of the page size.

11. Scroll to the lower portion of the **Auditor Procedures** and click on the  button in the *Agrees* or *Does Not Agree* columns for each of the procedures.

This report is intended solely for the information and use of Lazy Acres Nursing Homes Corp. (Type 7) and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet, Revenue and Expense and Cash Flow data (account numbers 1120 to 7100T and the S1200 series)	Financial Data Templates (i.e. Supplemental Schedules)	<input type="radio"/>	<input type="radio"/>
2	Surplus Cash (S1300 series accounts) Note: Because Cooperatives are exempt from submitting surplus cash accounts, please select "Agrees".	Financial Data Templates (i.e. Computation of Surplus Cash, Distributions, and Residual Receipts - (Annual))	<input type="radio"/>	<input type="radio"/>
3	Footnotes(S3100 series of accounts)	Footnotes to Audited Basic Financial Statements	<input type="radio"/>	<input type="radio"/>
4	Type of opinion on the Financial Statement and auditor reports(S3400, S3500 and S3600 series of Accounts)	Auditors's Reports on the Financial Statements, Compliance and Internal Control	<input type="radio"/>	<input type="radio"/>
5	Type of opinion on Financial Data Templates (i.e. Supplemental Data) (account S3400-100)	Auditor's Supplemental Report on Financial Data Templates	<input type="radio"/>	<input type="radio"/>
6	Audit findings narrative (S3800 series of accounts)	Schedule of Findings and Questioned Costs	<input type="radio"/>	<input type="radio"/>
7	General information (S3300, S3700 and S3800 series of accounts)	Schedule of Findings and Questioned Costs and Federal Awards Data	<input type="radio"/>	<input type="radio"/>

Firm Name

Employer Identification Number

Date

Attesting Practitioner's First Name \*

Attesting Practitioner's Middle Name

Attesting Practitioner's Last Name \*

Attesting Practitioner's Title

Attesting Practitioner's Telephone \*

Attesting Practitioner's Fax

Attesting Practitioner's E-mail

\* Required items

[View Submission Data](#)

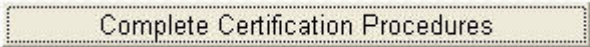


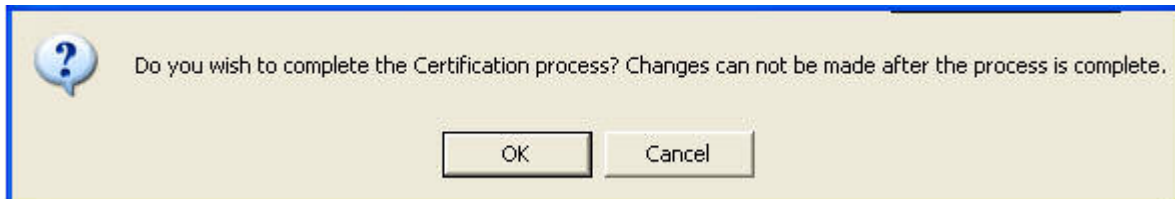
**NOTE:** The Auditor Procedures screen will vary depending on the type of statement (OMB Circular A-133, Handbook IG 2000.04) and whether the audit firm performing the CPA certification is the same firm that performed the statement audit.

**NOTE:** Cooperatives are exempt from reporting surplus cash accounts, therefore, statement #2 would not apply to Cooperatives but must still be answered. If the submission is a Cooperative and you want to proceed with the certification process, you must select the “Agrees” radio button or else this submission will not be accepted.

12. Fill in the blank fields with the appropriate auditor information. An asterisk (\*) next to certain fields indicates these (auditor's first and last name and telephone number) are required fields.

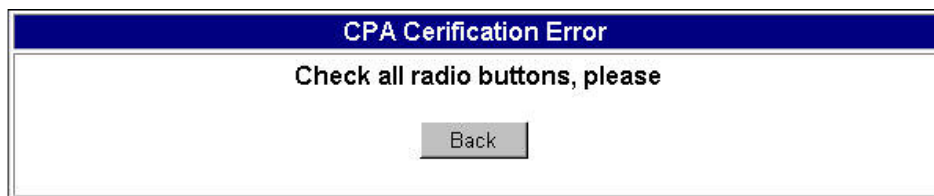
**NOTE:** If an auditor needs to review the submission, they use the View Submission Data link located at the top and bottom of the screen. However, if they choose to review the submission data using this link, then any information entered in the Auditor Procedures and the Auditor information sections is deleted, and the CPA Certifier is required to re-enter the information in these sections. It is recommended that the auditor review the statement data prior to beginning the CPA Certification process.

13. Click the  button. A message window displays asking if you wish to complete the Certification process.

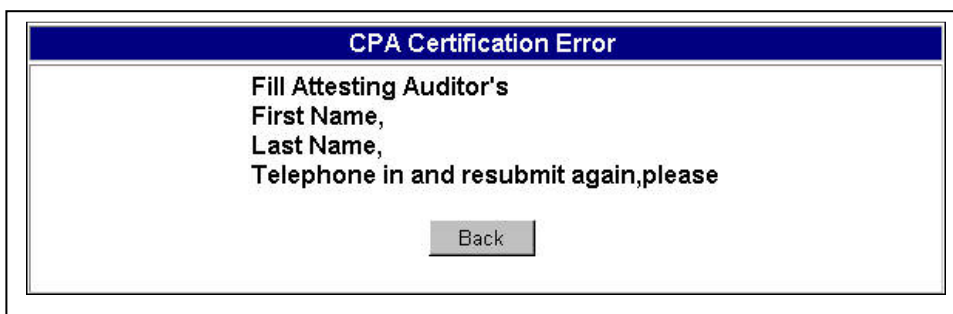


14. Click the  button to continue.

**NOTE:** When an Agree/Does Not Disagree radio button for the **Auditor Procedures** is left blank, the following CPA Certification Error message displays.

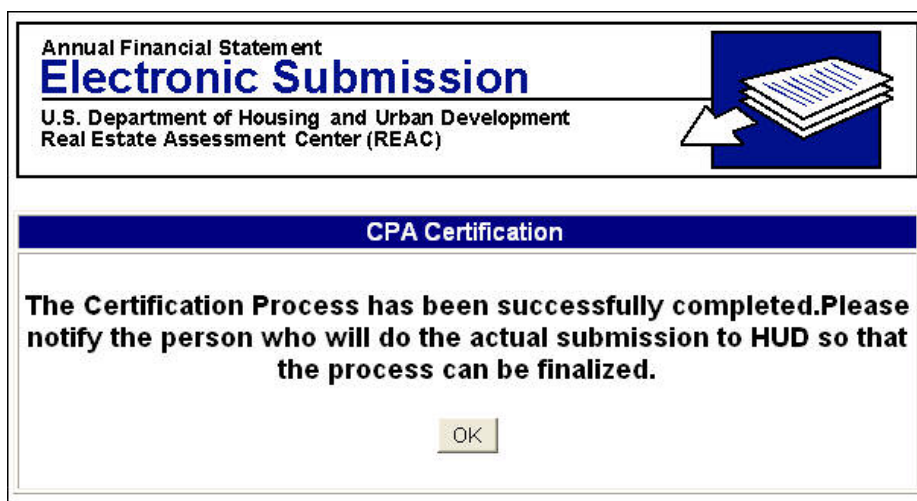


**NOTE:** When a mandatory field for the **Auditor Procedures** is not completed, the following CPA Certification Error message displays.



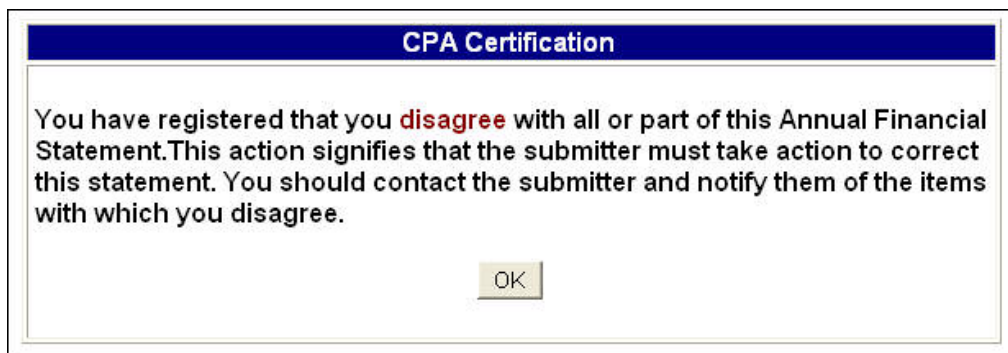
A dialog box titled "CPA Certification Error" with a blue header bar. The text inside reads: "Fill Attesting Auditor's First Name, Last Name, Telephone in and resubmit again, please". Below the text is a "Back" button.

When all of the procedures have been completed and all of the fields have had data entered into them correctly, one of the following messages displays.




A dialog box titled "Electronic Submission" with a blue header bar. The text inside reads: "Annual Financial Statement", "U.S. Department of Housing and Urban Development", "Real Estate Assessment Center (REAC)". To the right of the text is an icon of a stack of papers with an arrow pointing to it. Below the text is a "CPA Certification" section with the text: "The Certification Process has been successfully completed. Please notify the person who will do the actual submission to HUD so that the process can be finalized." Below this text is an "OK" button.

**NOTE:** If the user disagrees with any portion of the Annual Financial Statement, the following screen appears:



A dialog box titled "CPA Certification" with a blue header bar. The text inside reads: "You have registered that you disagree with all or part of this Annual Financial Statement. This action signifies that the submitter must take action to correct this statement. You should contact the submitter and notify them of the items with which you disagree." Below the text is an "OK" button.

15. Click on the  button. The **Independent Accountant's Report** page displays with the information incorporated into the text (next page).

The **Independent Accountant's Report** screen displays. This is only a partial view of the screen due to space limitations of the page size.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet, Revenue and Expense and Cash Flow data (account numbers 1120 to 7100T and the S1200 series)	Financial Data Templates (i.e. Supplemental Schedules)	<input checked="" type="radio"/>	<input type="radio"/>
2	Surplus Cash (S1300 series accounts) Note: Cooperatives are exempt from submitting surplus cash accounts.	Financial Data Templates (i.e. Computation of Surplus Cash, Distributions, and Residual Receipts - (Annual))	<input checked="" type="radio"/>	<input type="radio"/>
3	Footnotes(S3100 series of accounts)	Footnotes to Audited Basic Financial Statements	<input type="radio"/>	<input checked="" type="radio"/>
4	Type of opinion on the Financial Statement and auditor reports(S3400, S3500 and S3600 series of Accounts)	Auditors's Reports on the Financial Statements, Compliance and Internal Control	<input type="radio"/>	<input checked="" type="radio"/>
5	Type of opinion on Financial Data Templates (i.e. Supplemental Data) (account S3400-100)	Auditor's Supplemental Report on Financial Data Templates	<input checked="" type="radio"/>	<input type="radio"/>
6	Audit findings narrative (S3800 series of accounts)	Schedule of Findings and Questioned Costs	<input checked="" type="radio"/>	<input type="radio"/>
7	General information (S3300, S3700 and S3800 series of accounts)	Schedule of Findings and Questioned Costs and Federal Awards Data	<input checked="" type="radio"/>	<input type="radio"/>

Firm Name Employer	First M. Last, CPA
Employer Identification Number	123456789
Date	09/16/2003
Attesting Practitioner's First Name	First
Attesting Practitioner's Middle Name	
Attesting Practitioner's Last Name	Last
Attesting Practitioner's Title	
Attesting Practitioner's Telephone	123-456-7890
Attesting Practitioner's Fax	123-456-7891
Attesting Practitioner's E-mail	contact@email.com

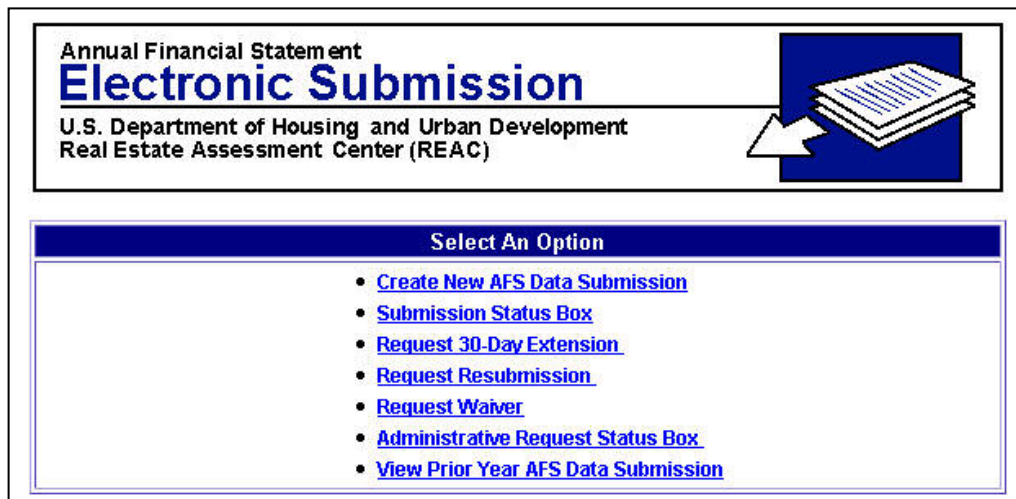
[Back To FASSUB Main Menu](#)

16. Click on the [Back To FASSUB Main Menu](#) button.

## ***Attesting Firm is Different (A-133)***

***To conduct a CPA Certification if the Attesting firm is NOT the same firm that performed the audit on the A-133 Submission:***

1. Click on the Submission Status Box link on the **Select An Option** screen.

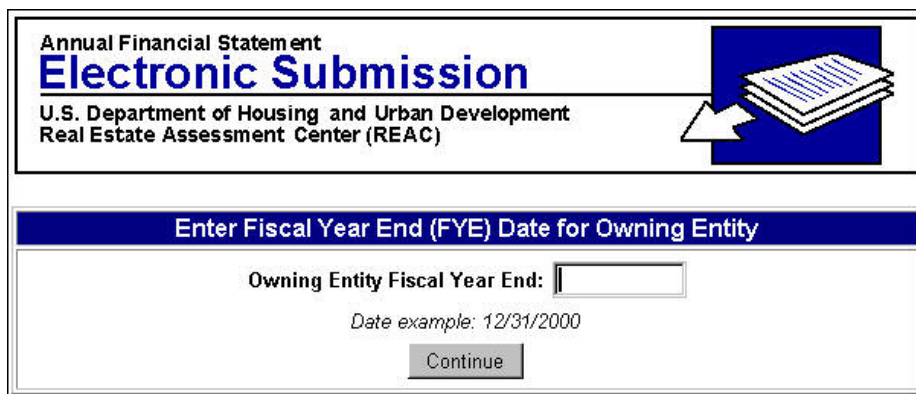


Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Select An Option**

- [Create New AFS Data Submission](#)
- [Submission Status Box](#)
- [Request 30-Day Extension](#)
- [Request Resubmission](#)
- [Request Waiver](#)
- [Administrative Request Status Box](#)
- [View Prior Year AFS Data Submission](#)

The **Enter Fiscal Year End (FYE) Date for Owning Entity** screen displays.



Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Enter Fiscal Year End (FYE) Date for Owning Entity**


Owning Entity Fiscal Year End:

Date example: 12/31/2000

2. Enter the fiscal year end date for the owning entity in the *Owning Entity Fiscal Year End* field.

- Click on the [Continue](#) button. The **Submission Status Box** displays indicating the submission status (e.g., CPA Review). See next page.


Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Submission Status Box				
Tax ID	Project	AFS FYE	Submission Type	Submission Status
888888881	<a href="#">Consolidated Statement</a>	12/31/1995	AUD-2000.04	Draft
888888885	<a href="#">THE VILLAGE (1)</a>	12/31/1995	OC>=300K	Draft
888888887	<a href="#">ACRES HOMES (2)</a>	12/31/1995	AUD-A133	CPA Review

- Click on the Property or Owning Entity submission link (e.g., [Acres Homes](#)) in the *Project* column to proceed with the CPA Review in the Submission Status column. The **Statement Selection Screen** displays.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)




Statement Selection Screen							
Project	FHA/Contract	M2M	Distribution Allowed	Period From	Period To	Status	Print Statement
<a href="#">ACRES HOMES (2)</a>	070TC772			01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>


To submit the AFS, you MUST complete and validate a statement for each property listed above.

[Continue with CPA Certification](#)



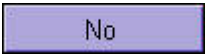
5. Click on the  button. The **Enter Reporting Entity's Name** screen displays. (next page)

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Enter Reporting Entity's Name  
(e.g. Jones Inc.)

Is the audit firm performing the agreed upon procedures the same firm performing the audit?

6. Enter the name of the reporting entity into this field. The reporting Entity's name entered into this field will populate a portion of the Auditor Procedures page (e.g.,...we were not engaged to perform...for Dean Ebbebraten.") This name will be redisplayed for confirmation in the following screen.
7. Click on the  button, to signify that the audit firm conducting the CPA Certification is **NOT** the same audit firm that performed the audit. A screen displays to enter the Audit Firm's unique identifier (UII).

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)




Project Name	FHA/Contract Number	Date From	Date To
ACRES HOMES (2)	070TC772	01/01/1995	12/31/1995

Please enter your Audit Firm's unique identifier(UII)

8. Enter the UII and then click on the  button.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Verify that the Following information is correct.

Reporting Entity's Name

Lazy Acres Nursing Homes

Details of First M. Last, CPA


Audit Company	Details
UII (Unique IPA Identifier)	99999
Firm Name	First M. Last, CPA
Audit Firm Identification Number	123456789
Audit Firm Type	ipa
Firm Street Address Line 1	1234 First Street
Firm Street Address Line 2	Suite B
Firm City	New Freedom
Firm State	NY
Firm Zip Code	12345
Firm Zip Code Extension	6789
Contact Telephone	123-456-7890

Verify that the Information above is complete and correct.  
The Reporting Entity's Name can be corrected on the previous page. If Audit Company information is not correct,  
Select Cancel and contact the REAC Technical Assistance Center.

Continue

Cancel

9. Click on the  button, after the Reporting Entity's Name and the Audit

Company information is verified. If the Reporting Entity's name is incorrect, use the  to re-enter the correct name. If any of the other information is incorrect, select the Cancel button and contact the REAC Technical Assistance Center (TAC).

The **Submission Warning and Auditor Procedures** screen displays.

<b>Annual Financial Statement</b> <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)			
<b>Project Name</b>	<b>FHA/Contract Number</b>	<b>Date From</b>	<b>Date To</b>
ACRES HOMES (2)	070TC772	01/01/1995	12/31/1995

<b>Submission Warning</b>	<b>Auditor Procedures</b>
<p style="text-align: center;"><b>Warning</b></p> <p>Any person who knowingly presents materially false, fictitious or fraudulent statements in a matter within the jurisdiction of the U.S Department of Housing and Urban Development is subject to penalties, sanctions or other regulatory actions, including but not limited to:</p> <ol style="list-style-type: none"><li>1. fines and imprisonment under 18 U.S.C. 287, 1001, 1010 and 1012, which provide for fines of a maximum of \$250,000 for individuals and \$500,000 for organizations, or imprisonment for up to 5 years, or both,</li><li>2. civil penalties and damages under 31 U.S.C. 3729 of not less than \$5,000 and not more than \$10,000 per validation, plus 3 times the amount of damages that the government sustains; and</li><li>3. administrative sanctions, claims and penalties by HUD pursuant to 24 C.F.R. parts 24, 28 and 30</li></ol>	


[FASSUB Main Menu](#)

[<REAC Financial Assessment for FHA/MF Housing>](#)

Comments or Questions [<REAC Technical Assistance Center>](#)

10. Click on the **Auditor Procedures** tab after reviewing the *Warning* statement. The **Auditor Procedures** screen displays.

**Annual Financial Statement**  
**Electronic Submission**  
**U.S. Department of Housing and Urban Development**  
**Real Estate Assessment Center (REAC)**



Project Name	FHA/Contract Number	Date From	Date To
ACRES HOMES (2)	070TC772	01/01/1995	12/31/1995

[View Submission Data](#)

Submission Warning
**Auditor Procedures**

**Independent Accountant's Report on Applying Agreed-Upon Procedure**

We have performed the procedure described in the second paragraph of this report, which was agreed to by Lazy Acres Nursing Homes Corp. and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents included within the OMB Circular A-133 reporting package. Lazy Acres Nursing Homes Corp. is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the chart below.

We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, for Lazy Acres Nursing Homes as of and for the year ended 12/31/2000 and have issued our report thereon dated  . The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplemental financial data templates dated  , was expressed in relation to the basic financial statements of Lazy Acres Nursing Homes taken as a whole.

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from Lazy Acres Nursing Homes Corp. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

The second portion of the **Independent Accountant's Report** page displays on the next page. This is only a partial view of the screen due to page size limitations.



This report is intended solely for the information and use of Lazy Acres Nursing Homes Corp. (Type 7) and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet, Revenue and Expense and Cash Flow data (account numbers 1120 to 7100T and the S1200 series)	Financial Data Templates (i.e. Supplemental Schedules)	<input type="radio"/>	<input type="radio"/>
2	Surplus Cash (S1300 series accounts) Note: Because Cooperatives are exempt from submitting surplus cash accounts, please select "Agrees".	Financial Data Templates (i.e. Computation of Surplus Cash, Distributions, and Residual Receipts - (Annual))	<input type="radio"/>	<input type="radio"/>
3	Footnotes(S1300 series of accounts)	Footnotes to Audited Basic Financial Statements	<input type="radio"/>	<input type="radio"/>
4	Type of opinion on the Financial Statement and auditor reports(S3400, S3500 and S3600 series of Accounts)	Auditors's Reports on the Financial Statements, Compliance and Internal Control	<input type="radio"/>	<input type="radio"/>
5	Type of opinion on Financial Data Templates (i.e. Supplemental Data) (account S3400-100)	Auditor's Supplemental Report on Financial Data Templates	<input type="radio"/>	<input type="radio"/>
6	Audit findings narrative (S3800 series of accounts)	Schedule of Findings and Questioned Costs	<input type="radio"/>	<input type="radio"/>
7	General information (S3300, S3700 and S3800 series of accounts)	Schedule of Findings and Questioned Costs and Federal Awards Data	<input type="radio"/>	<input type="radio"/>

Firm Name

Employer Identification Number

Date

Attesting Practitioner's First Name

Attesting Practitioner's Middle Name

Attesting Practitioner's Last Name

Attesting Practitioner's Title

Attesting Practitioner's Telephone

Attesting Practitioner's Fax

Attesting Practitioner's E-mail

\* Required items

[View Submission Data](#)

**NOTE:** Cooperatives are exempt from reporting surplus cash accounts, therefore, statement #2 would not apply to Cooperatives but must still be answered. If the submission is a Cooperative and you want to proceed with the certification process, you must select the "Agrees" radio button or else this submission will not be accepted.




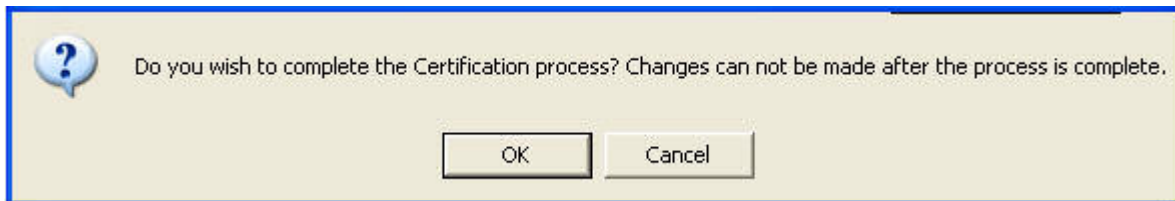
11. Scroll to the lower portion of the **Auditor Procedures** and click on the  button in the *Agrees* or *Does Not Agree* columns for each of the procedures.

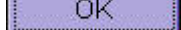
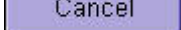
**NOTE:** The Auditor Procedures screen will vary depending on the type of statement (OMB Circular A-133, Handbook IG 2000.04) and whether the audit firm performing the CPA certification is the same firm that performed the statement audit.

12. Fill in the blank fields with the appropriate auditor information. An asterisk (\*) next to certain fields indicates these (auditor's first and last name and telephone number) are required fields.

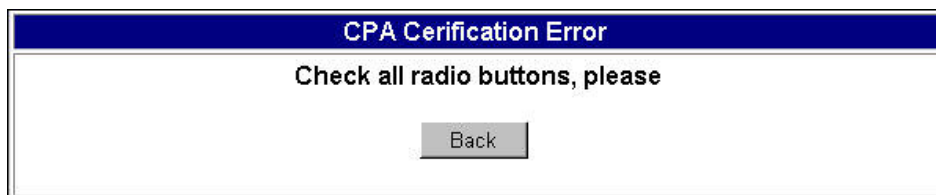
**NOTE:** If an auditor needs to review the submission, they use the View Submission Data link located at the top and bottom of the screen. However, if they choose to review the submission data using this link, then any information entered in the Auditor Procedures and the Auditor information sections is deleted, and the CPA Certifier is required to re-enter the information in these sections. It is recommended that the auditor review the statement data prior to beginning the CPA Certification process.

13. Click on the  button. A message window displays asking if you wish to complete the Certification process.



14. Click the  button to continue. Click the  button to discontinue the Certification process.


**NOTE:** When a radio button for the **Auditor Procedures** is left blank, the following CPA Certification Error message displays.



**NOTE:** When a mandatory field for the **Auditor Procedures** is not completed, the following CPA Certification Error message displays.

CPA Certification Error
Fill Attesting Auditor's First Name, Last Name, Telephone in and resubmit again, please
<input type="button" value="Back"/>

When all of the procedures have been completed and all of the fields have had data entered into them correctly, one of the following messages displays.

Annual Financial Statement <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)	
CPA Certification	
<b>The Certification Process has been successfully completed. Please notify the person who will do the actual submission to HUD so that the process can be finalized.</b>	
<input type="button" value="OK"/>	

Note: If the user disagrees with any portion of the Annual Financial Statement, the following screen appears:

CPA Certification
You have registered that you <b>disagree</b> with all or part of this Annual Financial Statement. This action signifies that the submitter must take action to correct this statement. You should contact the submitter and notify them of the items with which you disagree.
<input type="button" value="OK"/>

15. Click on the  button. The **Independent Accountant's Report** screen redispays with the information that you entered previously. (next page)

The **Independent Accountant's Report** screen displays. This is only a partial view of the screen due to space limitations of the page size.

PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet, Revenue and Expense and Cash Flow data (account numbers 1120 to 7100T and the S1200 series)	Financial Data Templates (i.e. Supplemental Schedules)	<input checked="" type="radio"/>	<input type="radio"/>
2	Surplus Cash (S1300 series accounts) Note: Cooperatives are exempt from submitting surplus cash accounts.	Financial Data Templates (i.e. Computation of Surplus Cash, Distributions, and Residual Receipts - (Annual))	<input checked="" type="radio"/>	<input type="radio"/>
3	Footnotes(S3100 series of accounts)	Footnotes to Audited Basic Financial Statements	<input type="radio"/>	<input checked="" type="radio"/>
4	Type of opinion on the Financial Statement and auditor reports(S3400, S3500 and S3600 series of Accounts)	Auditors's Reports on the Financial Statements, Compliance and Internal Control	<input type="radio"/>	<input checked="" type="radio"/>
5	Type of opinion on Financial Data Templates (i.e. Supplemental Data) (account S3400-100)	Auditor's Supplemental Report on Financial Data Templates	<input checked="" type="radio"/>	<input type="radio"/>
6	Audit findings narrative (S3800 series of accounts)	Schedule of Findings and Questioned Costs	<input checked="" type="radio"/>	<input type="radio"/>
7	General information (S3300, S3700 and S3800 series of accounts)	Schedule of Findings and Questioned Costs and Federal Awards Data	<input checked="" type="radio"/>	<input type="radio"/>

Firm Name Employer	First M. Last, CPA
Employer Identification Number	123456789
Date	09/16/2003
Attesting Practitioner's First Name	First
Attesting Practitioner's Middle Name	
Attesting Practitioner's Last Name	Last
Attesting Practitioner's Title	
Attesting Practitioner's Telephone	123-456-7890
Attesting Practitioner's Fax	123-456-7891
Attesting Practitioner's E-mail	contact@email.com

[Back To FASSUB Main Menu](#)

16. Click on the [Back To FASSUB Main Menu](#) button.

## ***Attesting Firm is the Same (2000.04)***

***To conduct a CPA Certification if the Attesting firm is the same firm that performed the 2000.04 audit.***

1. Click on the Submission Status Box link on the **Select An Option** screen.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Select An Option**

- [Create New AFS Data Submission](#)
- [Submission Status Box](#)
- [Request 30-Day Extension](#)
- [Request Resubmission](#)
- [Request Waiver](#)
- [Administrative Request Status Box](#)
- [View Prior Year AFS Data Submission](#)

The **Enter Fiscal Year End (FYE) Date for Owning Entity** screen displays.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Enter Fiscal Year End (FYE) Date for Owning Entity**


Owning Entity Fiscal Year End:

Date example: 12/31/2000

2. Enter the fiscal year end date for the owning entity in the *Owning Entity Fiscal Year End* field.

- Click on the Continue button. The **Submission Status Box** displays indicating the submission status (e.g., CPA Review).


Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Submission Status Box				
Tax ID	Project	AFS FYE	Submission Type	Submission Status
888888881	<a href="#">Consolidated Statement</a>	12/31/1995	AUD-2000.04	CPA Review
888888885	<a href="#">THE VILLAGE (1)</a>	12/31/1995	OC>=300K	Draft
888888887	<a href="#">ACRES HOMES (2)</a>	12/31/1995	AUD-A133	CPA Approved

- Click on the property or owning entity submission link (e.g., [Consolidated Statement](#)) in the *Project* column. The **Statement Selection Screen** displays.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Statement Selection Screen						
Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement
<a href="#">Consolidated Statement</a>			01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>
<a href="#">HARDEN APARTMENTS (1)</a>	010TC111		01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>
<a href="#">WEAVER APARTMENTS (2)</a>	010TC112		01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>

To submit the AFS, you MUST complete and validate a statement for each property listed above.

Continue with CPA Certification



5. Click on the  button. The **Enter Reporting Entity's Name** screen displays.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



**Enter Reporting Entity's Name**  
(e.g. Jones Inc.)


Harden & Weaver Apartments

Is the audit firm performing the agreed upon procedures the same firm performing the audit?

[FASSUB Main Menu](#)  
[<REAC Financial Assessment for FHA/MF Housing>](#)  
*Comments or Questions* [<REAC Technical Assistance Center>](#)

6. Enter the name of the owning entity into this field. The reporting Entity's name entered into this field will populate a portion of the Auditor Procedures page (e.g.,...we were engaged to perform...).
7. Click on the  button, since the audit firm conducting the CPA Certification is the same audit firm that performed the audit. The details of the audit firm display.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Verify that the Following information is correct.

Reporting Entity's Name

Harden & Weaver Apartments

Details of First M. Last, CPA


Audit Company	Details
UII (Unique IPA Identifier)	99999
Firm Name	First M. Last, CPA
Audit Firm Identification Number	123456789
Audit Firm Type	ipa
Firm Street Address Line 1	1234 First Street
Firm Street Address Line 2	Suite B
Firm City	New Freedom
Firm State	NY
Firm Zip Code	12345
Firm Zip Code Extension	6789
Contact Telephone	123-456-7890

Verify that the Information above is complete and correct.  
The Reporting Entity's Name can be corrected on the previous page. If Audit Company information is not correct,  
Select Cancel and contact the REAC Technical Assistance Center.

Continue

Cancel

8. Click on the  button once the audit firm information and the Reporting


Entity's name is verified. If the Reporting Entity's name is incorrect, use the  to re-enter the correct name. If any of the other information is incorrect, select the Cancel button and contact the REAC Technical Assistance Center (TAC).

The **Submission Warning and Auditor Procedures** screen displays.

Annual Financial Statement

**Electronic Submission**

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Project Name	FHA/Contract Number	Date From	Date To
Consolidated Statement		01/01/1995	12/31/1995
HARDEN APARTMENTS (1)	010TC111	01/01/1995	12/31/1995
WEAVER APARTMENTS (2)	010TC112	01/01/1995	12/31/1995

Submission Warning

Auditor Procedures

**Warning**


Any person who knowingly presents materially false, fictitious or fraudulent statements in a matter within the jurisdiction of the U.S Department of Housing and Urban Development is subject to penalties, sanctions or other regulatory actions, including but not limited to:

1. fines and imprisonment under 18 U.S.C. 287, 1001, 1010 and 1012, which provide for fines of a maximum of \$250,000 for individuals and \$500,000 for organizations, or imprisonment for up to 5 years, or both;
2. civil penalties and damages under 31 U.S.C. 3729 of not less than \$5,000 and not more than \$10,000 per validation, plus 3 times the amount of damages that the government sustains; and
3. administrative sanctions, claims and penalties by HUD pursuant to 24 C.F.R parts 24, 28 and 30


[FASSUB Main Menu](#)

[<REAC Financial Assessment for FHA/MF Housing>](#)

Comments or Questions [<REAC Technical Assistance Center>](#)

9. Click on the  tab after reviewing the *Warning* statement. The **Independent Accountant's Report** screen displays. In the paragraph beginning with "We were engaged..." there are two fields where dates will need to be entered. One of these is the date of the Audit Report and the other is the date when the certification on the fair presentation of the supplemental data was expressed in relation to the basic financial data templates. (next page)

**Annual Financial Statement**  
**Electronic Submission**  
**U.S. Department of Housing and Urban Development**  
**Real Estate Assessment Center (REAC)**



Project Name	FHA/Contract Number	Date From	Date To
Consolidated Statement		01/01/1995	12/31/1995
HARDEN APARTMENTS (1)	010TC111	01/01/1995	12/31/1995
WEAVER APARTMENTS (2)	010TC112	01/01/1995	12/31/1995

[View Submission Data](#)

Submission Warning
Auditor Procedures

**Independent Accountant's Report on Applying Agreed-Upon Procedure**

We have performed the procedure described in the second paragraph of this report, which was agreed to by HARDEN & WEAVER, A PARTNERSHIP and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents included within the OMB Circular A-133 reporting package. HARDEN & WEAVER, A PARTNERSHIP is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the chart below.


We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, for Harden & Weaver Apartments as of and for the year ended 12/31/2000 and have issued our report thereon dated . The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplemental financial data templates dated , was expressed in relation to the basic financial statements of Harden & Weaver Apartments taken as a whole.

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from HARDEN & WEAVER, A PARTNERSHIP. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

The second portion of the **Independent Accountant's Report** page displays on the next page. This is only a partial view of the screen due to page size limitations.



10. Enter the Audit Report and the Opinion dates into the fields.

11. Scroll to the lower portion of the **Auditor Procedures** and click on the  button in the *Agrees* or *Does Not Agree* columns for each of the procedures.

This report is intended solely for the information and use of HUD, HUDLHA, and HUDLHA staff and the U.S. Department of Housing and Urban Development, HUD, and is not intended to be and should not be used by anyone other than these intended users.

PROCEDURE	FASSUB PROCEDURE	HAUDIT PROCEDURE	AGREES	DOES NOT AGREE
1	General Statement and Schedule of Assets and Liabilities (Schedule A) and the Statement of Financial Position (Schedule B)	General Statement and Supplemental Schedule	<input type="radio"/>	<input type="radio"/>
2	Financial Statement (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	Financial Statement (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	<input type="radio"/>	<input type="radio"/>
3	Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	<input type="radio"/>	<input type="radio"/>
4	Type of opinion in the Financial Statement and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	<input type="radio"/>	<input type="radio"/>
5	Type of opinion in the Financial Statement and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	<input type="radio"/>	<input type="radio"/>
6	Audit Finding (AF) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	Audit Finding (AF) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS) and the Statement of Financial Position (FS)	<input type="radio"/>	<input type="radio"/>

Firm Name:

Empire identification number:

Date:

Auditor's Professional Name:

Auditor's Professional Address:

Auditor's Professional Last Name:

Attending Tax Advisor Title:

Attending Tax Advisor Telephone:

Attending Tax Advisor Fax:

Attending Tax Advisor Email:

Complete Certification Procedures

**Thank you**

[View Financial Data](#)


**NOTE:** The Auditor Procedures screen varies depending on the type of statement (OMB Circular A-133, Handbook IG 2000.04) and whether the audit firm performing the CPA certification is the same firm that performed the statement audit.

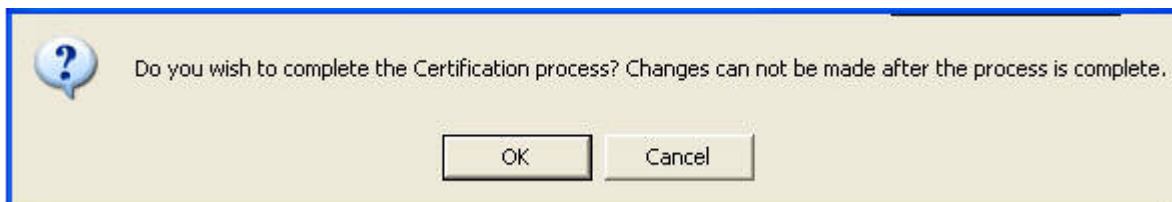




**NOTE:** Cooperatives are exempt from reporting surplus cash accounts, therefore, statement #2 would not apply to Cooperatives but must still be answered. If the submission is a Cooperative and you want to proceed with the certification process, you must select the “Agrees” radio button or else this submission will not be accepted.

12. Fill in the blank fields with the appropriate auditor information. An asterisk (\*) next to certain fields indicates these (auditor’s first and last name and telephone number) are required fields.

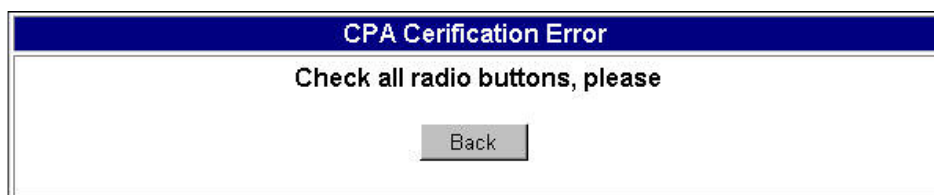
**NOTE:** If an auditor needs to review the submission, they use the [View Submission Data](#) link located at the top and bottom of the screen. However, if they choose to review the submission data using this link, then any information entered in the Auditor Procedures and the Auditor information sections is deleted, and the CPA Certifier is required to re-enter the information in these sections. It is recommended that the auditor review the statement data prior to beginning the CPA Certification process.

13. Click on the  button. A message window displays asking if you wish to complete the Certification process.



14. Click on the  button to continue. Click on the  button to exit before completing the Certification process.

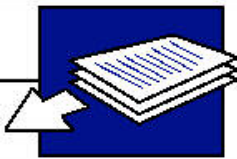
**NOTE:** When a radio button for the **Auditor Procedures** is left blank, the following CPA Certification Error message displays.



**NOTE:** When a mandatory field for the **Auditor Procedures** is not completed, the following CPA Certification Error message displays.

CPA Certification Error
Fill Attesting Auditor's First Name, Last Name, Telephone in and resubmit again,please
<input type="button" value="Back"/>

When all of the procedures have been completed and all of the fields have had data entered into them correctly, one of the following messages displays.

Annual Financial Statement <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)

CPA Certification
<b>The Certification Process has been successfully completed.Please notify the person who will do the actual submission to HUD so that the process can be finalized.</b>
<input type="button" value="OK"/>

**NOTE:** If the user disagrees with any portion of the Annual Financial Statement, the following screen appears:

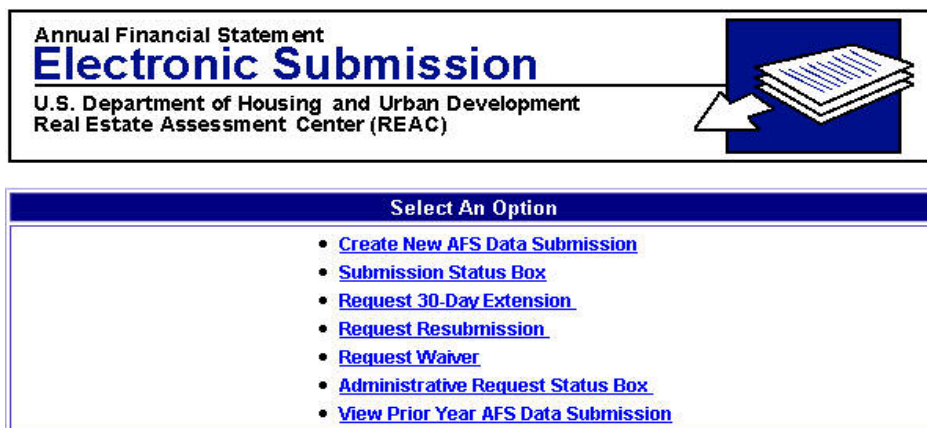
CPA Certification
You have registered that you <b>disagree</b> with all or part of this Annual Financial Statement.This action signifies that the submitter must take action to correct this statement. You should contact the submitter and notify them of the items with which you disagree.
<input type="button" value="OK"/>

15. Click on the  button. The **Independent Accountant's Report** screen redisplay with the dates incorporated into the text.

## ***Attesting Firm is Different (2000.04)***

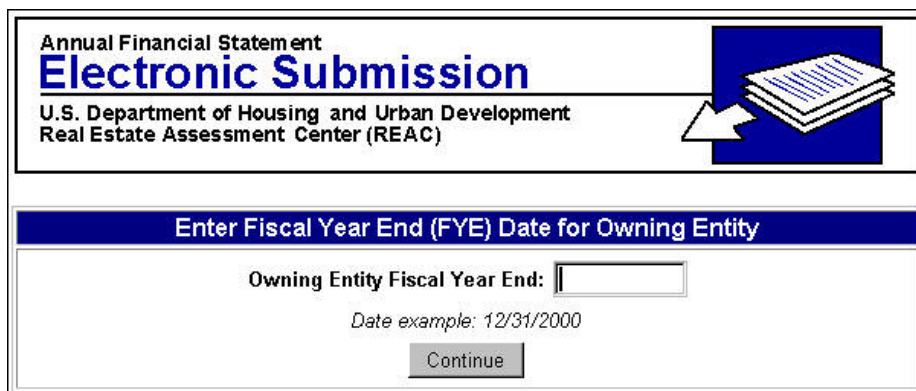
***To conduct a CPA Certification if the Attesting firm is NOT the same firm that performed the audit of the 2000.04 Submission:***

1. Click on the Submission Status Box link in the **Select an Option** screen.




The screenshot shows a web interface for 'Annual Financial Statement Electronic Submission' by the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC). It features a blue header with a document icon. Below the header is a 'Select An Option' section with a list of links: 'Create New AFS Data Submission', 'Submission Status Box', 'Request 30-Day Extension', 'Request Resubmission', 'Request Waiver', 'Administrative Request Status Box', and 'View Prior Year AFS Data Submission'.

The **Enter Fiscal Year End (FYE) Date for Owning Entity** screen displays.




The screenshot shows a web interface for 'Annual Financial Statement Electronic Submission' by the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC). It features a blue header with a document icon. Below the header is a section titled 'Enter Fiscal Year End (FYE) Date for Owning Entity'. This section contains a label 'Owning Entity Fiscal Year End:' followed by a text input field. Below the input field is a date example 'Date example: 12/31/2000' and a 'Continue' button.

2. Enter the fiscal year end date for the owning entity in the *Owning Entity Fiscal Year End* field.
3. Click on the  button. The **Submission Status Box** displays indicating the submission status (e.g., CPA Review) ( next page).

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



### Submission Status Box


Tax ID	Project	AFS FYE	Submission Type	Submission Status
888888881	<a href="#">Consolidated Statement</a>	12/31/1995	AUD-2000.04	CPA Review
888888885	<a href="#">THE VILLAGE (1)</a>	12/31/1995	OC>=300K	Draft
888888887	<a href="#">ACRES HOMES (2)</a>	12/31/1995	AUD-A133	CPA Approved

4. Click on the property or owning entity submission link (e.g., [Consolidated Statement](#)) in the *Project* column. The **Statement Selection Screen** displays.

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



### Statement Selection Screen

Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement
<a href="#">Consolidated Statement</a>			01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>
<a href="#">HARDEN APARTMENTS (1)</a>	010TC111		01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>
<a href="#">WEAVER APARTMENTS (2)</a>	010TC112		01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>

To submit the AFS, you **MUST** complete and validate a statement for each property listed above.

Continue with CPA Certification

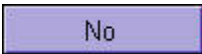
5. Click on the  button. The **Enter Reporting Entity's Name** screen displays.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)




Enter Reporting Entity's Name  
(e.g. Jones Inc.)

Is the audit firm performing the agreed upon procedures the same firm performing the audit?

6. Enter the name of the owning entity into this field. . The reporting Entity's name entered into this field populates a portion of the Auditor Procedures screen (e.g.,...we were not engaged to perform...for Lakeland Properties.") This name will be redisplayed for confirmation in the following screen.
7. Click on the No  button, to signify that the audit firm conducting the CPA Certification is NOT the same audit firm that performed the audit. A screen displays that asks for the audit firms Unique Identifier (UII) to be entered.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)




Project Name	FHA/Contract Number	Date From	Date To
Consolidated Statement		01/01/1995	12/31/1995
HARDEN APARTMENTS (1)	010TC111	01/01/1995	12/31/1995
WEAVER APARTMENTS (2)	010TC112	01/01/1995	12/31/1995

Please enter your Audit Firm's unique identifier(UII)



8. Enter the UII and then click the  button. A screen displays to verify the information of the audit firm conducting the CPA Certification.

**Annual Financial Statement**  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Verify that the Following information is correct.

Reporting Entity's Name

Harden & Weaver Apartments

Details of First M. Last, CPA


Audit Company	Details
UII (Unique IPA Identifier)	99999
Firm Name	First M. Last, CPA
Audit Firm Identification Number	123456789
Audit Firm Type	ipa
Firm Street Address Line 1	1234 First Street
Firm Street Address Line 2	Suite B
Firm City	New Freedom
Firm State	NY
Firm Zip Code	12345
Firm Zip Code Extension	6789
Contact Telephone	123-456-7890

Verify that the Information above is complete and correct.  
The Reporting Entity's Name can be corrected on the previous page. If Audit Company information is not correct,  
Select Cancel and contact the REAC Technical Assistance Center.

Continue

Cancel

9. Click on the  button, after the Reporting Entity's Name and the Audit

Company information is verified. If the Reporting Entity's name is incorrect, use the  to reenter the correct name. If any of the other information is incorrect, select the Cancel button and contact the REAC Technical Assistance Center (TAC).

<b>Annual Financial Statement</b> <b>Electronic Submission</b> U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)			
<b>Project Name</b>	<b>FHA/Contract Number</b>	<b>Date From</b>	<b>Date To</b>
Consolidated Statement		01/01/1995	12/31/1995
HARDEN APARTMENTS (1)	010TC111	01/01/1995	12/31/1995
WEAVER APARTMENTS (2)	010TC112	01/01/1995	12/31/1995


  


<b>Submission Warning</b>	<b>Auditor Procedures</b>
<p style="text-align: center;"><b>Warning</b></p> <p>Any person who knowingly presents materially false, fictitious or fraudulent statements in a matter within the jurisdiction of the U.S Department of Housing and Urban Development is subject to penalties, sanctions or other regulatory actions, including but not limited to:</p> <ol style="list-style-type: none"><li>1. fines and imprisonment under 18 U.S.C. 287, 1001, 1010 and 1012, which provide for fines of a maximum of \$250,000 for individuals and \$500,000 for organizations, or imprisonment for up to 5 years, or both;</li><li>2. civil penalties and damages under 31 U.S.C. 3729 of not less than \$5,000 and not more than \$10,000 per validation, plus 3 times the amount of damages that the government sustains; and</li><li>3. administrative sanctions, claims and penalties by HUD pursuant to 24 C.F.R parts 24, 28 and 30</li></ol>	

[FASSUB Main Menu](#)

[<REAC Financial Assessment for FHA/MF Housing>](#)

Comments or Questions [<REAC Technical Assistance Center>](#)

10. Click on the  tab after reviewing the *Warning* statement. The **Auditor Procedures** screen displays.

<b>Annual Financial Statement</b> <b>Electronic Submission</b> <b>U.S. Department of Housing and Urban Development</b> <b>Real Estate Assessment Center (REAC)</b>			
			
Project Name	FHA/Contract Number	Date From	Date To
Consolidated Statement		01/01/1995	12/31/1995
HARDEN APARTMENTS (1)	010TC111	01/01/1995	12/31/1995
WEAVER APARTMENTS (2)	010TC112	01/01/1995	12/31/1995

[View Submission Data](#)

Submission Warning

Auditor Procedures

Independent Accountant's Report on Applying Agreed-Upon Procedure

We have performed the procedure described in the second paragraph of this report, which was agreed to by HARDEN & WEAVER, A PARTNERSHIP and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents included within the OMB Circular A-133 reporting package. HARDEN & WEAVER, A PARTNERSHIP is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.


We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the chart below.

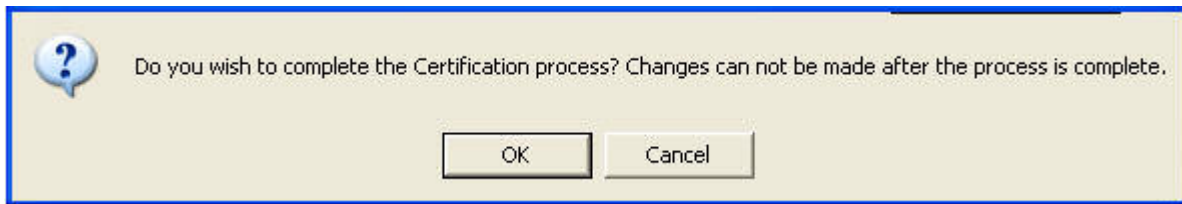
We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, for Harden & Weaver Apartments as of and for the year ended 12/31/2000 and have issued our report thereon dated . The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplemental financial data templates dated , was expressed in relation to the basic financial statements of Harden & Weaver Apartments taken as a whole.


A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from HARDEN & WEAVER, A PARTNERSHIP. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

**NOTE:** The **Independent Accountant's Report** is continued on the next page. This is only a partial view of the screen due to limitations of page size.

**NOTE:** Cooperatives are exempt from reporting surplus cash accounts, therefore, statement #2 would not apply to Cooperatives but must still be answered. If the submission is a Cooperative and you want to proceed with the certification process, you must select the “Agrees” radio button or else this submission will not be accepted.

11. Click on the  button. A message window displays asking if you wish to complete the certification process.

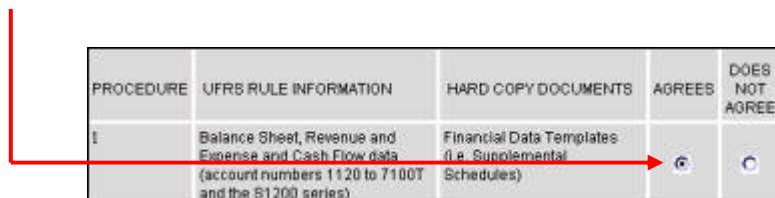


12. Click on the  button.



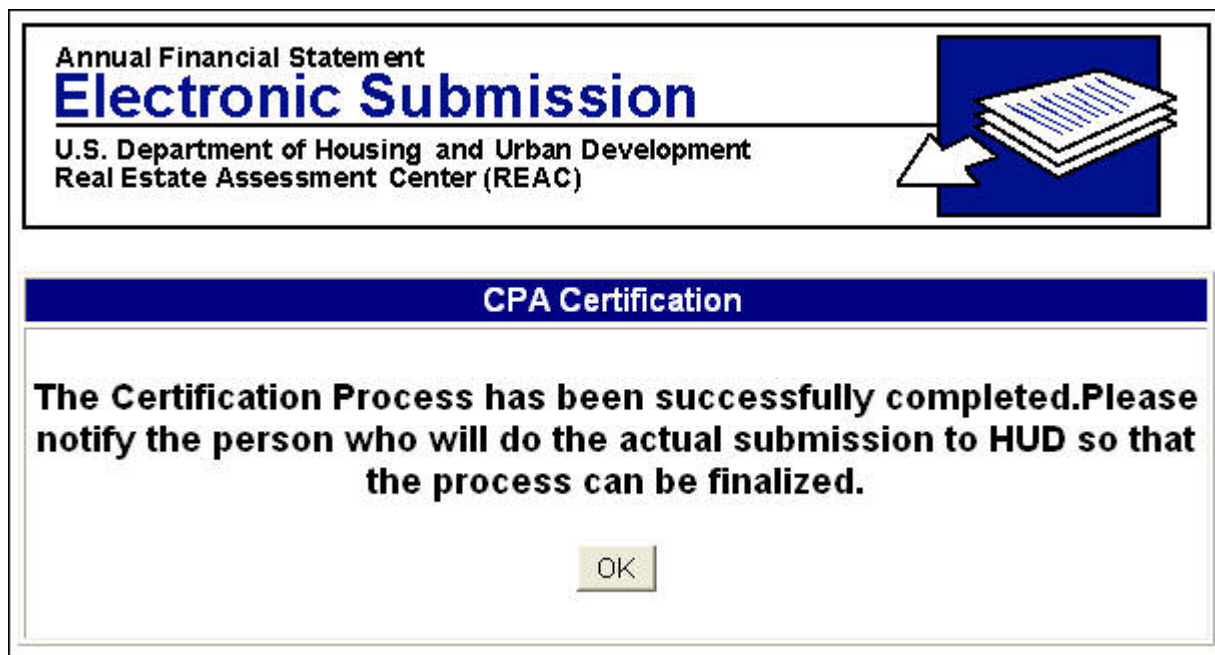
## *Answering All Auditor Procedures as “Agree”*

1. Click on a radio button in the Agrees column.




PROCEDURE	UFRS RULE INFORMATION	HARD COPY DOCUMENTS	AGREES	DOES NOT AGREE
1	Balance Sheet, Revenue and Expense and Cash Flow data (account numbers 1120 to 7100T and the 81200 series)	Financial Data Templates (i.e. Supplemental Schedules)	<input checked="" type="radio"/>	<input type="radio"/>

2. Fill in the blank fields with the appropriate auditor information. An asterisk (\*) is next to certain fields indicating they (auditor's first and last name and telephone number) are required fields.
3. Click on the **Complete Certification Procedures** button. The **CPA Certification** screen displays stating that the auditor agrees with all of the AFS.



**Annual Financial Statement**  
**Electronic Submission**  
 U.S. Department of Housing and Urban Development  
 Real Estate Assessment Center (REAC)




**CPA Certification**

**The Certification Process has been successfully completed. Please notify the person who will do the actual submission to HUD so that the process can be finalized.**

**OK**

4. Click on the **OK** button. The **Auditor Procedures** redisplay.
5. Click on the **Back To FAASSUB Main Menu** button. The **Select An Option** screen displays. (next page)

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



Select An Option

- [Create New AFS Data Submission](#)
- [Submission Status Box](#)
- [Request 30-Day Extension](#)
- [Request Resubmission](#)
- [Request Waiver](#)
- [Administrative Request Status Box](#)
- [View Prior Year AFS Data Submission](#)


**NOTE:** If the CPA Certifier agrees with all of the AFS submission, the status of the submission is changed from “CPA Review” to “CPA Approved”.

When the submitter accesses the **Submission Status Box**, the change in submission status is reflected.

6. Click on the . The **Select An Option** screen displays.

Once the CPA Certifier agrees with all of the procedures, the status of the submission changes from “CPA Review” to “CPA Approved.” The AFS data submission is then available to the Submitter for submission to HUD.

Annual Financial Statement  
**Electronic Submission**  
U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



**Submission Status Box**

Tax ID	Project	AFS FYE	Submission Type	Submission Status
888888881	<a href="#">Consolidated Statement</a>	12/31/1995	AUD-2000.04	CPA Approved
888888885	<a href="#">THE VILLAGE (1)</a>	12/31/1995	OC>=300K	Draft
888888887	<a href="#">ACRES HOMES (2)</a>	12/31/1995	AUD-A133	CPA Approved

## Answering One or More Auditor Procedures as “Does Not Agree”

1. Click on a radio button in the *Does Not Agree* column.

PROCEDURE	AFS DATA FIELD	AFS DATA VALUE	AFS DATA TYPE	AFS DATA UNIT	AFS DATA DESCRIPTION	AFS DATA UNIT	AFS DATA DESCRIPTION	AFS DATA UNIT	AFS DATA DESCRIPTION
1	2000-2001 Period	2000-2001 Period	2000-2001 Period	2000-2001 Period	2000-2001 Period	2000-2001 Period	2000-2001 Period	2000-2001 Period	2000-2001 Period

2. Fill in the blank fields with the appropriate auditor information. An asterisk (\*) is next to certain fields indicating they (auditor's first and last name and telephone number) are required fields.
3. Click on the **Complete Certification Procedures** button. The **CPA Certification** screen displays stating that the auditor disagreed with all or part of the AFS.

**CPA Certification**

You have registered that you **disagree** with all or part of this Annual Financial Statement. This action signifies that the submitter must take action to correct this statement. You should contact the submitter and notify them of the items with which you disagree.

OK

4. Click on the **OK** button. The **Auditor Procedures** redisplay.
5. Click on the **Back To FAASSUB Main Menu** button. The **Select An Option** screen displays.

**Annual Financial Statement  
Electronic Submission**

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)

**Select An Option**

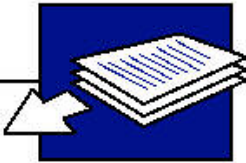
- [Create New AFS Data Submission](#)
- [Submission Status Box](#)
- [Request 30-Day Extension](#)
- [Request Resubmission](#)
- [Request Waiver](#)
- [Administrative Request Status Box](#)
- [View Prior Year AFS Data Submission](#)

**NOTE:** If the CPA Certifier disagrees with parts or all of the AFS submission, the status of the submission is changed from “CPA Review” to “CPA Disapproved”. The CPA Certifier cannot continue the CPA Certification process until the submitter has made appropriate changes and has sent it for CPA Review.

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



### Submission Status Box

Tax ID	Project	AFS FYE	Submission Type	Submission Status
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888888887	<a href="#">ACRES HOMES (2)</a>	12/31/1995	AUD-A133	CPA Approved


When the submitter accesses the **Submission Status Box**, the change in submission status is reflected. The **View CPA Certification** allows the user to see the actual line item where the attestor indicated disagreement.

Once the submission status is “CPA Disapproved”, the CPA Certifier no longer has access to the submission until the submitter modifies the data and re-submits it for CPA Certification.

Annual Financial Statement

## Electronic Submission

U.S. Department of Housing and Urban Development  
Real Estate Assessment Center (REAC)



### Statement Selection Screen

Project	FHA/Contract	M2M	Period From	Period To	Status	Print Statement
<a href="#">Consolidated Statement</a>			01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>
<a href="#">HARDEN APARTMENTS (1)</a>	010TC111		01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>
<a href="#">WEAVER APARTMENTS (2)</a>	010TC112		01/01/1995	12/31/1995	Validated	<a href="#">View Data</a>

To submit the AFS, you MUST complete and validate a statement for each property listed above.

Submit for CPA Certification

View CPA Certification

The user must address the attestor's disagreed issue(s) and re-submit the statement for CPA Certification.